IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Cohen, et al. Customer No: 32107

Assignee: Microfabrica Inc. Docket No: P-US054-A-MF

Title: Non-Conformable Masks and Methods and Apparatus for

Forming Three-Dimensional Structures

Application No: 10/724,513 Filing Date: November 26, 2003

Examiner: Edna Wong Group Art Unit: 1753

COMMISSIONER FOR PATENTS May 9, 2007

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

Applicant makes this submission in response to the Office action dated April 9, 2007 for the above noted application.

Remarks begin on page 2 of this paper.